

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 66 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

- =====
1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO
- @

COMMISSIONER OF INCOME-TAX

Versus

V. SRINIVASAN

Appearance:

1. INCOME TAX REFERENCE No. 66 of 1986
MR AKIL QURESHI with MR MANISH R BHATT for Petitioner No. 1
MR RK PATEL for Responder No. 1
-

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 20/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this reference at the instance of the revenue, the following questions have been referred for the opinion of this Court in respect of assessment year 1980-81:-

- (i) "Whether on the facts and in the circumstances of the case and in law the Tribunal was right in coming to the conclusion that the addition of Rs.2400/- to the total income of the assessee on account of the perquisite for the use of car as per Rule 3 (c)(ii) of the I.T. Rules was not sustainable?"
- (ii) "Whether on the facts and in the circumstances of the case and in law the Tribunal was right in law in coming to the conclusion that the assessee was entitled to full standard deduction of Rs.3,500/ u/s.16(i) of the I.T. Act, 1961 as against Rs.1,000/-?"

2. We have heard Mr. Akil Qureshi learned counsel for the revenue. Though served, none appears for the respondent-assessee.

3. Having regard to the smallness of the amounts involved and considering the fact that for the assessment years 1975-76 to 1979-80, the Tribunal had already decided the issues involved in favour of the assessee, we decline to answer the questions referred to us.

4. The Reference accordingly stands disposed of with no order as to costs.

(M.S. Shah, J)

(D.A. Mehta, J)

zgs/-